## SOCIAL SECURITY BOARD

BUREAU OF OLD-AGE AND SURVIVORS INSURANCE

Telephone: Mitchell 2-2020 Extension 160 428 FEDERAL BUILDING. NEWARK. N. J. October 28, 1940

Newark Eagles 101 Montgomery Street Newark, New Jersey

Newark, New Jersey Attention: Mrs. Effa Mauley

Gentlemen:

This is with reference to your letter relative to payments being made to an ex-employee. You inquire if the amount of the payment is subject to social security tax.

Your letter has been forwarded to the office of the Collector of Internal Revenue, Federal Building, Newark, New Jersey, for reply, as all tax matters under the Social Security Act are administered by the Treasury Department through the Bureau of Internal Revenue.

Very truly yours,

In & Bhutish

John R. Shields

Manager